REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1902-1903,

WITH

APPENDICES.

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From

R. A. L. MOORE, Esq., I. C. S.,
Collector of Salt Revenue, Bombay;

To

J. L. JENKINS, Esq., I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

NÁSIK, *25th August 1903.*

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1902-1903. INTRODUCTORY.

2. Mr. S. R. Arthur, who was acting as Collector of Salt Revenue from the beginning of the year, proceeded on furlough on the 1st November 1902, and I have held charge of the department during the rest of the year. Collector's office.

3. The Supervising Staff consisted at the end of the year of 1 Collector, 10 Assistant Collectors, and 1 Native Assistant to the Collector of Salt Revenue. Supervising staff.

4. During the year under report there were no changes in the Subordinate Establishment. Strength of the department.

5. A summary of the constitution and operations of the department as a whole is subjoined, the corresponding figures for 1901-1902 being given for the purposes of comparison :— Summary of constitution and operations of the department.

		1901-1902.	1902-1903.	Increase.	Decrease.
1 Number of Supervising Officers...	No.	12	12	...	...
2 Number of Subordinate Establishment	„	6,232	6,232	...	...
3 Number of Tálukas	„	37	37	...	...
4 Number of Salt works ...	„	439	439	...	...
5 Number of maunds of Salt excised and imported by sea and land on payment of duty	Mds.	90,33,540	88,10,428	...	2,23,112
6 Number of maunds of Salt delivered free and at nominal rate of duty...	„	8,09,235	6,75,004	...	1,34,231
7 Total number of maunds of Salt excised, imported and delivered free or at nominal duty ...	„	98,42,775	94,85,432	...	3,57,343
8 Total Revenue	Rs.	2,25,89,143	2,33,39,633	7,50,490	...
9 Number of Offences enquired into.	No.	1,678	1,428	...	250

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1898-1899	2,31,65,860 14 8	15,36,747 3 3	83,202 13 1	16,19,950 0 4	2,15,45,910 14 4	6 1 6
1899-1900	2,16,62,191 9 8	16,64,738 10 7	79,190 2 4	17,43,928 12 11	1,99,18,262 12 9	8 0 9
1900-1901	2,26,62,739 3 6	15,99,524 1 0	72,208 7 6	16,71,732 8 6	2,09,91,006 11 0	7 11 0
1901-1902	2,25,89,143 7 4	15,94,322 12 11	1,06,156 8 6	17,00,479 5 5	2,08,88,664 1 11	7 8 5
1902-1903	2,33,39,633 0 7	16,00,284 14 10	88,772 1 8	16,89,057 0 6	2,16,50,576 0 1	7 3 9

In 1902-1903 therefore the gross and net receipts were higher than in any of the four preceding years and the percentage of charges lower than in any year except 1898-1899.

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Baragra salt, manufactured from salt brine at the Government Salt Works on the Runn (Kharaghora and Udu) now called the Pritchard Salt Works.

(2) Sea salt, produced at works on the coast, of which one at Dhárasna near Bulsár is a Government work. A few works the property of Government in the Konkan tálukas are leased to private individuals. All the rest of the sea salt works are private.

(3) Imported salt, produced mainly at salt works in Portuguese India.

The figures given in Appendix G will give some idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabár and free salt to Janjira, Cambay, Pátri, Jhinjhuváda and Rádhanpur States and sometimes in lieu of salt accidentally lost at sea.

Distribution of Baragra Salt.

Baragra Salt.

Opening balance and season's product.

8. The quantity of Baragra salt in stock at the beginning of the year was 34,62,758 maunds against 35,35,987 maunds at the beginning of the previous year. The produce during the year under report amounted to 28,01,779 maunds, making with the quantity in stock a total of 62,64,537 maunds.

Removals.

9. The removals during the year show an improvement over those of the last year by 70,788 maunds, the figures being 20,91,508 maunds against 20,20,720 maunds. This is mainly due to increased facilities afforded to merchants by the conversion of the broad into the metre gauge from Viramgám, they being thus enabled to send their consignments without transhipment and to avoid consequent wastage while in transit. Some credit for the increase may also be assigned to the increased popularity of Baragra salt.

Distribution of Baragra salt.

10. The manner in which the issues of Baragra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.
Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that though the removals to the Ahmedabad and Kaira Districts, to the Mahi Kántha and Rewa Kántha Agencies, and to Bombay, show an improvement, there has been a noticeable decrease in the removals to the Pálanpur Agency, Gaekwari Territory, and Cambay. The decrease in the removals to the Pálanpur Agency is ascribed to the emigration to Sind of many of the inhabitants of the villages on the borders of the Agency during the famine. In Baroda the consumption of Baragra salt has again decreased by 5,930 maunds as against a decrease of 1,635 maunds in the previous year. There is however an increase of 1,205 maunds in the removals of Dharasna sea salt for Baroda. This decrease in consumption points to the fact that illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda Territory have not yet been stopped. It is hoped that the rules framed for the purpose of the prevention of these illegalities, which are under the consideration of Government, will soon be brought into force. In the removals of Baragra salt to Cambay there has been a decrease of 2,046 maunds. No sea salt from Dhárasna has been exported to Cambay ; but possibly Dhárasna salt removed to Broach may be finding its away into places in the Cambay Agency, where sea salt is popular. The removals of sea salt to Broach show an increase of 4,941 maunds.

Through-booking system.

12. The through-booking system has again worked well. From the subjoined statement it will be seen how the different systems of payment of

duty on Baragra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1901-1902.	1902-1903.
	Maunds.	Maunds.
Head-quarter office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt, and Broach Custom House	9,74,148	9,97,407
At Treasuries beyond the Presidency ...	6,41,175	6,81,036
At stations on the Indian Midland Railway	11,748	20,703
Total ...	16,27,071	16,99,146

Loss and wastage.

13. The loss and wastage written off in the accounts amounted to 17,608 maunds against 187,343 maunds in the year 1901-1902. The decrease is due to no heaps being cleared during the year under report. The percentage of loss and wastage comes to ·28 against 3·3 in the previous year.

Stock at the close of the year.

14. The amount in stock at Khárághoda at the end of the year was 4,155,420 maunds against 3,462,757 maunds at the close of the previous year. If 2,335,290 maunds, manufactured during the manufacturing season of 1902-1903, but stored and brought to account after the close of the year, be added to it, the total stock will amount to 6,490,710 maunds, *i.e.*, the average annual demand *plus* 2¼ years' reserve (more than the two years' reserve stock prescribed by Government).

Cost price.

15. The cost price of Baragra salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.*, Re. 0-1-3 per Indian maund.

Manufacturing season of 1902.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1902-1903 :—

Salt Work.	Year.	No. of Pans.	Total crop.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda	1901-1902	250	1,373,318	5,493	9,047
	1902-1903	225	1,153,515	5,126	8,250
Udu	1901-1902	250	1,426,250	5,705	9,625
	1902-1903	190	1,181,775	6,219	8,531
Total ...	1901-1902	500	2,799,568	5.599	9,625
	1902-1903	415	2,335,290	5,672	8,531

As the quantity in stock at the beginning of the year combined with the quantity produced during the manufacturing season of 1901-1902, exceeded our requirements, the number of pans was reduced in the manufacturing season of 1902-1903 from 500 to 415. Even so, the quantity produced was more than what was expected or required. This unexpected increase in the outturn is due to the zeal and energy displayed by Mr. Ghulam Yasin, Inspector, Pritchard Salt Works, in supervising the manufacture. Brine was let into the first pan at Khárághoda on the 23rd October 1902, and into the last pan on the 23rd November 1902. The first pan was cleared on the 27th March 1903 and the last on the 17th April 1903. At Udu brine was let into the first pan on the 26th October 1902, and into the last pan on the 25th November. The first pan was cleared on the 10th April 1903 and the last on the 10th May 1903.

Storage.

17. The storage operations began on the 16th April and ended on the 21st May 1903. The daily average of the storage was 64,869 maunds against 77,766 maunds in the previous year. The storage was delayed by the deficient supply of labour consequent on a late cotton picking season. New engines had been supplied for the work, but at the last moment it was found that they were not in an efficient condition, being stiff and difficult to work. The old

engines were in consequence utilized and worked well and without any hitch. Subsequent to the storage the new engines were again tried. They worked well, but will require enlarged coal bunkers to make them thoroughly efficient. In consequence of a representation from the Agent, B. B. & C. I. Railway, that an enlargement of the bunkers will necessitate the strengthening of the staging in the salt stores, I have asked the Ahmedabad Executive Engineer to supply an estimate for the required improvement.

18. Up to the year under report Khárághoda and Udu salt used to be stored separately: Khárághoda salt in the closed stores and Udu salt in the open stores. As the capacity of the closed stores is only 4½ lacs of maunds and the capacity of the open stores is about 14 lacs, much of the Khárághoda produce had to be heaped outside and subjected to wastage from exposure, while a large space in the open stores remained unoccupied. After inspecting the closed and open stores at Khárághoda in the course of my tour this year and discussing the matter with Mr. Bulkley, I ordered, with the sanction of the Commissioner of Customs, Salt, Opium and Abkári, that in future the Khárághoda and Udu salt should be piled together in both the closed and open stores, but that separate accounts should be maintained as heretofore of the produce of the two agars. Under this arrangement the storage was this season done at a less cost, as the open stores were fully filled up and the necessity of outside pucka heaps obviated. The surplus after the stores had been filled was made into a small kutcha heap and sold at once.

Cost price paid to Agrias.

19. The quantity of salt on which cost price at one anna and three pies per Indian maund was paid to the Agrias during the manufacturing season of 1902-1903 was 2,218,526 maunds, and the amount paid Rs. 1,73,322. This divided amongst 1,245 Agrias gives Rs. 139 per man for a working season of about six months.

Agency system.

20. The agency system has worked satisfactorily during the year under report as it did last year. The quantity of salt sold at all the agencies was 339,411 maunds against 334,867 maunds in the previous year. At the Ahmedabad Depôt 59,639 maunds were sold against 57,176 maunds. On the sales at the Ahmedabad Depôt and the agencies taken together there has been a profit of Rs. 142-7-5, while the transactions on the whole including the sales at the Main Stores show a net gain of Rs. 17,446-7-5, almost the same as last year's profit of Rs. 17,445-15-10½. A new agency was opened during the year under report at Dholka, but no transactions took place till after the close of the year.

Water-supply.

21. The total rainfall at Khárághoda during the year under report was 24·60 inches against 6·41 inches in the previous year. Consequently the water-supply was plentiful and of good quality.

Health of Khárághoda village.

22. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:—There were 106 births or 48·6 per mille against 59 births or 26·1 per mille in the year 1901-1902. The number of deaths was 111 or 50·9 per mille against 98 or 43·3 per mille in the previous year.

Population.

23. The population of the village was 2,180 during the year under report as compared with 2,259 last year.

Khárághoda dispensary.

24. The total number of patients treated at the dispensary was 3,299 against 3,283 during the previous year. The most common diseases were malarial fever, conjunctivitis, diseases of the digestive and respiratory systems and skin diseases. No epidemic disease prevailed during the year under report.

Advances to Agrias.

25. The total amount advanced as Takávi to Agrias was Rs. 1,085 against Rs. 9,436 in the previous year, the decrease being due to a lesser number of pans having been worked and also to the fact that there was sufficient money in deposit for old Agrias from the cost price, owing to the plentiful crop of the previous year, while no new Agrias were employed during the year under report.

SEA SALT.

26. The quantity of salt manufactured during the year was 7,584,973 maunds against 7,062,604 maunds in the previous year, an increase of 522,369

maunds due to the lateness of the rains in June 1902. The removals on the whole showed a decrease of 446,958 maunds, the figures being 7,121,109 maunds against 7,568,067 maunds in the previous year. The balance at the close of the year was 1,304,688 maunds as against 1,554,289 maunds at the close of the year 1901-1902.

Dhárásna.

27. At the Government Salt Works at Dhárásna, the year opened with a balance of 344,078 maunds against 376,436 maunds and the quantity manufactured was 170,107 maunds against 232,321 maunds in the year 1901-1902. This decrease of 62,214 in the manufacture was due to a sufficient stock being on hand at the beginning of the year. The removal during the year amounted to 262,302 maunds against 257,461 maunds in the previous year showing an increase of 4,841 maunds due to larger demands from Broach and Gáikwár Territory. The decrease in the manufacture and increase in the removals reduced the balance at the close of the year to 233,671 against 344,078 maunds at the close of the year 1901-1902.

Rest of the Presidency.

28. In the other salt works, private and leased, the produce was 7,414,866 maunds against 6,830,283 maunds in the previous year. The balance at the beginning of the year was 1,210,211 maunds against 2,520,413 maunds in the previous year, and the issues amounted to 6,858,807 against 7,210,606 maunds. The balance at the end of the year was 1,071,017 against 1,210,211 maunds at the end of the previous year.

Distribution of Sea Salt.

29. The quantities of salt which were removed for consumption within and without the Presidency from the sea salt works in British Territory during the year under report compared with those of the previous year are given in Appendix D. It will be noticed from the statement that there has been a decrease of 532,914 maunds in the removals from salt works near Bombay to Calcutta, British Malabár and within the Presidency, while the increase in the removals to the Central Provinces, Central India, the Nizám's Territory, the Madras Presidency and Mysore amounted to 207,407 maunds. The net decrease therefore amounted to 325,507 maunds. The decrease of 104,056 maunds in the removals of nominal duty salt to Foreign Malabár—not a circumstance to be regretted—brings the net issues of salt from salt works near Bombay to a total less by 429,563 maunds than those of the previous year.

Removals to Central Provinces and Central India.

30. There has been an increase of 19,911 maunds in the removals to the Central Provinces nearly the same as last year (while the increase in the removals of Baragra Salt has more than doubled compared with the increase observed last year). The increase of 3,467 maunds in the removals to Central India is too small to call for remark.

Removals to Nizám's Territory, Calcutta, the Madras Presidency, Foreign Malabár and Mysore.

31. The removals to the Nizám's Territory show a steady increase for the last 3 years. They have risen from 714,759 maunds in 1899-1900 to 968,745 maunds in 1902-1903, perhaps because of the opening of the Hyderabad-Godávari Valley Railway. The large decrease of 213,147 maunds and 239,158 maunds in the removals to Calcutta and British Malabár may be ascribed to the stocks being more than fully replenished last year owing to the low prices then prevailing in consequence of the crowded state of the platforms and the consequent anxiety of the shilotries to make room for the new crop. During the year under report, the case was quite the reverse the prices having risen. The decrease of 104,056 maunds in the removals to Foreign Malabár may be ascribed to the same cause. There were large removals to Madras Presidency in the year 1901-1902 and consequently the increase in the removals this year is very small, *viz.*, 27,752 maunds. The removals to Mysore show an increase of 72,870 maunds as against a decrease of 63,651 maunds last year. The general cause for the decrease in the removals of salt during the year under report probably consisted in the temporary slackening of trade owing to the anticipation that the duty on salt would be reduced.

Umbargaon, Shiroda and Sanikatta.

32. The issues from Umbargaon, Shiroda and Sanikatta are all for local consumption with the exception of 14,812 maunds from Shiroda and 429 maunds from Sanikatta sent to British Malabár. The variations are slight and no explanation seems necessary.

Loss and wastage at Dhárásna.

33. The loss and wastage at Dhárásna amounted to 18,212 maunds against 7,218 maunds in the previous year, 15,891 maunds by over-estimation and 2,321 by floods. The percentage was 3·54 against 1·18 in the previous year. The increase in wastage is due to heavy rains before the heaps were thatched.

Rest of the Presidency.

34. At the other sea salt works the loss and wastage amounted to 695,253 maunds against 829,879 maunds in the previous year as per details below :—

	Maunds.
Wastage from moisture	207,923
Loss by over-estimation	441,544
„ by floods...	2,912
„ by theft	73
„ by destruction of unsaleable refuse salt	42,801
Total loss and wastage ...	695,253

The percentage of loss and wastage is 8·06 against 8·8 in the previous year.

35. The following table shows the maximum, minimum and average prices of salt at the Northern and Middle Konkan, Shiroda and Sanikatta Salt Works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund	1 0 0	0 6 0	0 4 6	0 5 0	1 0 0	0 3 0
Minimum do.	0 0 2	0 0 1	0 1 0	0 2 0	0 1 0	0 0 8
Average do.	0 1 7	0 1 8	0 4 0	0 4 1	0 1 7	0 1 5

Very few transactions took place either at the highest or lowest prices. The rates generally prevailing were 2 annas per maund in the Northern and Middle Konkan, 4 annas per maund at Shiroda and 1 anna 6 pies per maund at Sanikatta. The average rates vary but slightly from those of the preceding year.

Imported Salt.

Quantity and distribution of imported salt.

36. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

Goa Salt.

37. The quantity of Goa salt imported during the year was 264,897 maunds against 243,833 maunds in the previous year, an increase of 21,064 maunds due to the arrangement made by the Southern Mahratta Railway Company for the payment of duty on behalf of traders. Moreover the rise in the cost price of salt in Goa owing to less manufacture had had a depressing effect on the trade during the preceding year. The greater part of the salt imported was consigned to Belgaum, Dhárwár, Bijápur, Madras and Mysore.

Bombay Salt.

38. The quantity of Bombay salt imported *viâ* Castle Rock during the year under report amounted to 2,808 maunds only against 66,732 maunds in the previous year. The rates of freight from Bombay *viâ* Poona were specially favourable and no inducement was given to bring such salt by sea *viâ* Marmagoa and the West of India Portuguese Railway.

Consumption.

Consumption for the whole Presidency.

	Maunds.	
Baragra salt	392,195	
Sea salt	2,033,385	
		2,425,580
Add—		
Imported salt for local consumption... ...		221,891
		2,647,471

39. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 2,647,471 maunds as detailed in the margin. Taking the population at 20,974,649 according to the Census of 1901, the average per head is 10·38 lbs. against 10·71 in the previous year.

40. The quantity of salt removed for consumption in Gujarát was:— In Gujarát.

	Maunds.
Baragra salt for local consumption	392,195
Dhárásna salt	252,618
Konkan salt	13,299
	658,112
Add—	
Imported salt	14
	658,126

This quantity distributed amongst a population of 6,024,402 gives an average of 8·99 lbs. per head against 8·91 lbs. last year.

41. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under:— In the rest of the Presidency.

	Maunds.
Quantity of salt issued for the whole Presidency ...	2,647,471
Deduct—	
Quantity of salt issued for Gujarát	658,126
Balance ...	1,989,345

The population affected being taken at 14,990,247 souls, the average per head comes to 10·9 lbs. per head against 11·4 lbs. in the previous year.

42. A statement showing the average market price of salt in each District of the Presidency during the years 1901 and 1902 is appended (*vide* Appendix H). Market price.

Revenue and Expenditure.

43. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix I. An explanation of some of the chief items showing increase and decrease on both sides of the account is given below. Revenue and Expenditure.

44. The increase of Rs. 51,477-15-6 in Import Duty on salt by land is due chiefly to the large importation of Goa salt. Items of increase in Revenue.

The increase of Rs. 24,687-1-6 under "Proceeds of sale of Baragra Salt" and of Rs. 3,718-10-0 under "Ground Rent" (Khárághoda and Bulsár Salt Works) is due to larger sales of Baragra and Dhárásna salt.

The increase of Rs. 6,95,133 under "Excise Duty" on salt issued from salt works in the Presidency is partly due to the increased sales of Baragra salt and partly to the larger adjustments of Credit Bonds outstanding at the end of the preceding year. Appendix J shows what the transactions—credit and cash—have been during the past three years.

The increase of Rs. 6,052-4-3 under "Recovery of Salt Agents' Bagging and Sewing Charges" is due to increase in the sales of Baragra salt and also to the fact that traders of the United Provinces of Agra and Oudh finding the price of bags at those places high elected to purchase them at the fixed price from the salt Agents.

45. The decrease of Rs. 5,697-9-5 in Import Duty on salt by sea is due to smaller imports of Sinda salt from Persia. Items of decrease in Revenue.

The decrease of Rs. 6,761-6-11 under "Ground Rent at Maundage Rate" is due to the decrease in the sales of sea salt.

The decrease of Rs. 18,363-1-0 under "Cost price of salt supplied to fish curers" is due to the dearth of fish both in the Ratnágiri and Kánara Ranges during the year, and the consequent decrease of sales to fish curers. The fishing season was a markedly bad one owing to the non-appearance of mackerel on the coast.

There was a decrease of Rs. 2,084-4-7 under "Fines and Forfeitures." The receipts under this head are of a fluctuating nature and chiefly depend on the number and nature of cases. The total number of offences against the Salt Act disposed of during the year under report is 1,428 as against 1,678 in 1901-1902.

Items of increase in Expenditure.

46. The increase of Rs. 3,759-2-3 under "Pay of the Superior Supervising Establishment including Exchange Compensation" is chiefly due to the post of the Collector of Salt Revenue having been held by an acting senior Collector during the latter half of the year under report, while it was held by an acting junior Collector during the whole of the previous year.

The increase of Rs. 3,311-7-3 under "Pay of Subordinate Establishment" is due to the entertainment of the full sanctioned strength of the Menial Establishment throughout the year. During the previous year, many of the peons were granted leave without allowances and a number of appointments were kept vacant for some time.

The increase of Rs. 1,573-6-0 under "Purchase of New Boats" is due to the purchase of boats during the year in the Goa Frontier and Surat Ranges.

Rs. 1,568 for "Clothing to Lascars" is a new charge incurred as per Government Resolution, Financial Department, No. 687 of 13th February 1902.

The increase of Rs. 5,140-12-3 under "Boats Stores and Repairs" is due to heavy repairs to certain boats.

The increase of Rs. 7,345-11-8 under "Petty Construction" is due to the construction of new chowkies on the re-aligned Daman Frontier and in the Uran Range.

The increase of Rs. 40,204-14-0 under "Salt Purchase and Freight on account of Baragra Salt" is due to the increased production of Baragra salt.

Items of decrease in Expenditure.

47. The decrease of Rs. 37,441-13-3 under "Grain Compensation" is due to the total disappearance of famine.

The decrease of Rs. 3,974-1-9 under "Rewards in Customs and Salt Cases" is due to decrease in the number of cases detected.

The decrease of Rs. 12,291-14-11 under "Peons' Clothing" is due to only Khaki suits and sandals being supplied in the year of report.

The decrease of Rs. 4,678-13-2 under "Salt Purchase and Freight on the removal of Salt to Fish Curing Yards" is due to smaller transactions at the fish curing yards owing to a bad fishing season.

The decrease of Rs. 4,187-5-9 under "Salt Agents' Bagging and Sewing Charges" is due to claims remaining outstanding.

The decrease of Rs. 17,384-6-10 under "Refunds of Excise Duty on Salt" is due to no arrear claims on account of wastage allowance on salt having been paid during the year of report as was done in 1901-1902.

MISCELLANEOUS.

Miscellaneous. Fish Curing Yards.

48. The number of fish-curing yards open for business during the year remained the same as last year, *viz.*, 27—13 in the Ratnágiri District and 14 in the Kánara District. The site required for the fish curing yard at Achre has now been acquired and a yard has been constructed and it will commence working at the opening of next season. The yard at Bhatkal could not be opened as the site required had not been handed over to this Department by Messrs. Shepherd and Company. The Collector of Kánara has now assigned a site for a ticket office to Messrs. Shepherd and Company resuming the site required by the Department for the fish-curing yard. Materials for the construction of the yard have already been purchased, and it is expected that it will be ready for use in the ensuing season.

49. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 252,126 maunds to 113,806 maunds and the quantity of salt issued from 73,719 maunds to 36,941 maunds. The fishing season was not a favourable one owing to heavy rain and cloudy weather in October 1902, the time at which

the season usually commences, and to the absence of mackerel from the coast. The fishing season of 1901-02 on the other hand was exceptionally good.

50. Consequent on the fall in the quantity of fish brought in, the quantity of cured fish removed from the yards fell from 1,88,259 maunds to 87,832 maunds. The proportion of the weight of fresh fish to each maund of salt issued was 3·0 as against 3·4 in the previous year. At all the yards in the Ratnágiri District the proportion was almost uniform just as last year while in the Kánara District it varied from 2·2 maunds to 8·6 maunds due to the difference in methods between the Ratnágiri and Mapila fishermen both of whom resort to the Kánara yards. Owing to an unfavourable season the Mapilas had to return early to their homes.

51. The financial results of the working of the yards could not, under the circumstances described in the preceding paragraphs, be very satisfactory. They show a net profit of Rs. 2,173-1-2 against Rs. 14,509-14-0 in the previous year.

52. In the Ratnágiri District the yards at Jaigad, Ratnágiri, Jaitápur, Viziádurg, Málvan and Devbág have worked at a profit. Taken together the yards in the Ratnágiri District show a net profit of Rs. 1,378-15-7 as against Rs. 4,710-15-2 in the previous year.

53. The yards in the Kánara District show a net profit of only Rs. 794-1-7 against Rs. 9,798-15-8 in the previous year.

Offences.

54. The details of cases of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 1,428 against 1,678—250 less than in the previous year. Out of these 837 were cases of clandestine removal of natural salt, 656 in the Northern Division and 181 in the Southern Division.

55. The number of cases of smuggling foreign salt across the frontier was 213 against 251 in the previous year. The cases detected on the Goa Frontier were 142 against 166 and on the Daman Frontier 60 against 68 in the previous year.

56. There were only 30 cases of theft from salt works as against 36 in the previous year and the quantity of salt smuggled was 49 maunds against 111 in the previous year.

57. The percentage of convictions to persons sent up for trial was 96·1 against 95·9, a little higher than last year. The sentences passed by the Magistrates were satisfactory in the Sávantvádi State, but frequently inadequate in the Ratnágiri and Kánara Districts. I have drawn the attention of the District Magistrates to the inadequacy of the sentences passed in selected cases especially some of gang smuggling.

Payment of compensation awarded by the Mixed Commission.

58. No claims were received during the year for compensation awarded by the Mixed Commissions of 1880, 1885 and 1892. The unpaid balance therefore remains the same as last year, *viz.*, Rs. 3,825-15-1.

Farms of Government Salt Works.

59. No leases of Government salt works were renewed during the year under report.

Relations with Native States.

Baroda.

60. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt are still under the consideration of Government, and I have already suggested that they should be adopted at the earliest possible date.

Cambay and Janjira.

61. The conditions of the conventions with Cambay and Janjira have as before been faithfully observed.

CONCLUDING REMARKS.

62. The chief event of 1902-1903 as far as the Salt Department is concerned, was the reduction of the duty per maund of salt from Rs. 2-8-0 to Rs. 2. This caused a loss of revenue amounting in round figures to Rs. 1,90,000

as the reduction in duty was not counterbalanced during the year by an increase in sales.

63. All the Assistant Collectors worked so well during the year that it is almost invidious to particularize any of them.

I think, however, I should specially mention the acuteness and energy displayed by Mr. Judge in the suppression of an outbreak of piracy and in pushing forward the re-alignment of the Daman Frontier a subject that will be more fully described in the report for 1903-04.

Among Land Preventive Officers Mr. Pain, the Castle Rock Customs Manager, Mr. Smith of the Ahmedabad Railway Beat, Mr. Caldecott on the Northern Frontier, Mr. Smyth on the Daman Frontier and Messrs. Devlin and Jukes on the Goa Frontier were most conspicuous, while Mr. Hutchinson, now acting Assistant Collector of the Thána Range, conducted efficiently the very heavy and troublesome work at the Bháyndar Preventive Station and Mr. Regnaud carried on satisfactorily for long periods the work of the Assistant Collector of the Kánara Range in addition to his own Coast Guard duties. Among the Coast Guard Inspectors Mr. Threlfall did excellent work in connection with the Hajira piracy and Messrs. Taylor and Walke in the Ratnágiri Range were successful in making large captures of smuggled salt, an important fact in view of the extent of the illegal operations of tindals carrying nominal duty salt from the Uran Range to Travancore and Cochin.

Mr. Ghulam Yasin, Inspector of the Pritchard Salt Works, was almost too successful, if that be possible, in his supervision of the manufacture of Runn Salt—witness the surplus reserve stock in hand in spite of the reduction of the number of pans.

Mr. Govind Vithal Kelkar, Sarkárkún of Uran, and Mr. Maganlal, Sarkárkún of Bulsár, worked hard and efficiently during the year, while in my office the Head Clerk, Mr. Narayan Venkatesh Kalyanpur, and in the Account Office Mr. Dayabhai Surajlal Thathi, the Head Accountant, gave me complete satisfaction.

64. Amongst superior officers of the Department I regret to report the deaths of Mr. E. P. Close, Assistant Collector, Mr. C. H. T. Beaman and Mr. E. B. Thacker, Inspectors, Mr. Balkrishna Narayan Mahatre, Sarkárkún, and Mr. Cowasji Jiwanji Patel, Coast Guard Inspector, during the year of report.

I have the honour to be,

Sir,

Your most obedient servant,

R. A. L. MOORE,

Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Barágara Salt during the years 1901-1902 and 1902-1903.

	1901-1902.						1902-1903.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda ...	29,284 20	465,978 0	854,694 0	276,555 0	2,166 0	1,628,677 20	31,274 20	489,456 0	881,268 0	288,915 0	1,545 0	1,692,458 20
Ahmedabad ...	57,118 0	...	...	58 0	...	57,176 0	59,472 0	...	...	167 0	...	59,639 0
Agencies ...	307,189 0	...	...	22,716 0	4,962 0	334,867 0	301,449 0	...	...	34,596 0	3,366 0	339,411 0
Total ...	393,591 20	465,978 0	854,694 0	299,329 0	7,128 0	2,020,720 20	392,195 20	489,456 0	881,268 0	323,678 0	4,911 0	2,091,508 20

APPENDIX B.

Statement showing in detail the Issues of Barágara Salt for Local Consumption during the years 1901-1902 and 1902-1903.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad	5,698 20	8,103 20	56,022	58,035	35,148	33,592	96,863 20	99,730 20
Kaira	.....	.....	107	100	66,390	67,230	66,497 0	67,330 0
Broach	927 0	927 0	...	...	...	...	927 0	927 0
Panch Mahals	... ..	.....	...	...	39,048	38,850	39,048 0	38,850 0
Gáikwár's Territory ...	12,359 0	12,451 0	127	178	85,209	79,136	97,695 0	91,765 0
Mahi Kántha Agency ...	3,738 0	3,737 0	860	1,149	30,768	30,936	35,366 0	35,822 0
Rewa Kántha Agency ...	3 0	3 0	...	...	20,730	26,141	20,733 0	26,144 0
Pálanpur Agency ...	3,824 20	3,143 20	...	...	21,990	19,744	25,814 20	22,887 20
Káthiáwár Agency ...	1,211 20	952 20	2	10	...	...	1,213 20	962 20
Cambay	230 0	270 0	...	...	7,906	5,820	8,136 0	6,090 0
Surat	3 0	1 0	...	...	...	...	3 0	1 0
Bombay	1,290 0	1,680 0	...	...	...	...	1,290 0	1,680 0
Poona	.....	6 0	...	...	...	...	.....	6 0
Total ...	29,284 20	31,274 20	57,118	59,472	307,189	301,449	393,591 20	392,195 20

R. A. L. MOORE,
Collector of Salt Revenue.

B 758—*a*

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX

Comparative Statement of the Produce and Sales of Salt manufactured

Divisions.	Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.			Total of Balance and Produce.
					Estimated contents of heaps.	Excess over estimate of lots disposed of.	Total according to revised estimates.	
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda	2	2	3,408,396 27 0	2,642,473 0 0	91,819 16 0	2,734,292 16 0	6,142,689 3 0
	Ahmedabad	...	...	54,361 0 0	66,707 0 0	780 0 0	67,487 0 0	121,848 0 0
	Total ...	2	2	3,462,757 27 0	2,709,180 0 0	92,599 16 0	2,801,779 16 0	6,264,537 3 0
	Surat Collectorate.							
	Dhárásna	1	1	344,078 0 0	163,258 0 0	6,849 0 0	170,107 0 0	514,185 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	6,741 0 0	4,184 0 0	.....	4,184 0 0	10,925 0 0
	Bassein	7	28	119,748 2 0	1,278,832 29 0	11,805 10 0	1,290,637 39 0	1,410,386 1 0
	Ghodbandar	9	46	245,527 15 0	983,388 10 0	42,905 20 0	1,026,293 30 0	1,271,821 5 0
	Trombay	4	24	110,805 20 0	667,089 0 0	5,242 20 0	672,331 20 0	783,137 0 0
	Island of Bombay—							
	Mátunga	6	24	366,393 20 0	947,930 30 0	25,017 30 0	972,948 20 0	1,339,342 0 0
	Kolába Collectorate.							
	Panvel	6	19	27,944 38 0	429,631 10 0	7,258 30 0	436,890 0 0	464,834 38 0
	Uran	11	83	99,892 30 0	1,858,591 20 0	36,905 30 0	1,895,497 10 0	1,995,390 0 0
	Sánkse (Pen)	5	28	53,887 29 0	246,008 20 0	5,355 20 0	251,364 0 0	305,251 29 0
	Karanja	4	25	17,522 20 0	583,161 30 0	27,393 20 0	610,555 10 0	628,077 30 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	62,002 31 0	93,526 20 60	412 0 0	93,938 20 60	155,941 11 60
	Kánara Collectorate.							
	Ankola	1	131	99,745 0 0	158,486 0 0	1,739 0 0	160,225 0 0	259,970 0 0
	Total ...	55	436	1,210,211 5 0	7,250,830 9 60	164,035 20 0	7,414,865 29 60	8,625,076 34 60
	Grand Total ...	58	439	5,017,046 32 0	10,123,268 9 60	263,483 36 0	10,386,752 5 60	15,403,798 37 60

C.

in the Bombay Presidency during the year ending 1902-1903.

Sales				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
2,030,568 0	.....	1,301 20	2,031,869 20	52,42,133 0 0	17,531 25 0	2,049,401 5 0	4,093,237 38 0	
59,639 0	.....	.....	59,639 0	1,47,541 0 0	76 0 0	59,715 0 0	62,133 0 0	
2,090,207 0	.....	1,301 20	2,091,508 20	53,89,674 0 0	17,607 25 0	2,109,116 5 0	4,155,420 38 0	
262,302 0	.....	.....	262,302 0	6,45,364 0 0	18,212 0 0	280,514 0 0	233,671 0 0	
4,235 0	.....	.....	4,235 0	10,370 0 0	574 0 0	4,809 0 0	6,116 0 0	
1,322,019 0	.....	144 29	1,322,163 29	33,16,461 2 0	72,007 2 0	1,394,170 31 0	16,215 10 0	
1,104,082 10	.....	.....	1,104,082 10	27,81,355 0 0	102,887 15 0	1,206,969 25 0	64,851 20 0	
628,236 0	.....	.....	628,236 0	16,87,437 12 0	66,062 10 0	694,298 10 0	88,838 30 0	
976,493 20	.....	36 0	976,529 20	25,37,511 2 0	138,952 0 0	1,115,481 20 0	223,860 20 0	
419,119 20	.....	22 32	419,142 12	11,53,910 14 0	30,229 36 0	449,372 8 0	15,462 30 0	
1,290,624 0	240,578 0	27,292 0	1,558,494 0	33,24,142 0 0	156,073 10 0	1,714,567 10 0	280,822 30 0	
181,442 20	35,704 0	.....	217,146 20	4,64,301 12 0	33,622 9 0	250,768 29 0	54,483 0 0	
100,598 0	355,664 0	.....	456,262 0	3,03,773 8 0	40,963 30 0	497,225 30 0	130,852 0 0	
65,822 0	.....	481 20	66,303 20	1,61,984 4 0	21,832 20 0	88,136 0 0	67,805 11 60	
92,432 0	.....	13,780 0	106,212 0	2,26,762 8 0	32,048 20 0	138,260 20 0	121,709 20 0	
6,185,103 30	631,946 0	41,757 1	6,858,806 31	1,59,68,009 14 0	695,252 32 0	7,554,059 23 0	1,071,017 11 60	
8,537,612 30	631,946 0	43,058 21	9,212,617 11	2,20,03,047 14 0	731,072 17 0	9,943,689 28 0	5,460,109 9 60	

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for Consumption within and without the Presidency from the Sea Salt Works in British Territory together with the Distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	...	...	...	...	...	...	...	...	...	.....
Umbargaon	...	...	...	...	...	...	...	...	...	.....
Bassein, Ghodbandar, Mátunga, Trombay, Panvel, Uran, Karanja and Pen.	1,069,067	1,088,978	7,923	11,390	885,338	968,745	744,452	531,305	1,411,705	1,202,547
Shiroda	...	...	...	...	...	...	...	...	15,699	14,812
Sánikatta	...	...	...	...	...	...	...	...	447	429
Total ...	1,069,067	1,088,978	7,923	11,390	885,338	968,745	744,452	531,305	1,457,851	1,217,788

	For Export to											
	Madras Presidency—*continued.*				Foreign, Malabár, Cochin and Travancore.		Mysore.		Within the Presidency.		Grand Total.	
	Rest of the Presidency.		Total.									
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	...	...	...	...	...	...	...	257,461	262,302	257,461	262,302
Umbargaon	...	...	...	...	...	...	...	...	7,411	4,235	7,411	4,235
Bassein, Ghodbandar, Mátunga, Trombay, Panvel, Uran, Karanja and Pen.	219,396	247,148	1,661,101	1,449,695	736,002	631,946	317,554	390,424	1,690,183	1,609,574	7,111,620	6,682,057
Shiroda...	...	...	15,699	14,812	...	...	...	...	55,122	51,491	70,821	66,303
Sánikatta	...	...	447	429	...	...	48	...	120,259	105,783	120,754	106,212
Total ...	219,396	247,148	1,677,247	1,464,936	736,002	631,946	317,602	390,424	2,130,436	2,033,385	7,568,067	7,121,109

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX E.

APPEN

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Packing, table common Dairy salt.	United Kingdom.	Bombay ...	Steamer ...	4,308 27 0	10,704 10 8	
Packing salt ...	Belgium ...	Do. ...	Do. ...	1 37 0	4 12 9	
Do. ...	Bremen ...	Do. ...	Do. ...	2 4 0	5 3 7	
Table salt ...	Marseilles ..	Do. ...	Do. ...	0 3 0	0 2 11	
Packing salt ...	Holland ...	Do. ...	Do. ...	65 6 0	162 14 2	
Do. ...	Queensland...	Do. ...	Do. ...	1 30 0	4 6 0	
Do. ...	San Francisco.	Do. ...	Do. ...	0 22 0	1 6 4	
Do. ...	New South Wales.	Do. ...	Do. ...	0 9 0	0 9 3	
Do. ...	Victoria ...	Do. ...	Do. ...	13 3 0	32 12 0	
Do. ...	Straits Settlement.	Do. ...	Do. ...	0 5 0	0 4 10	
Table salt ...	Mauritius ...	Do. ...	Do. ...	0 2 0	0 1 11	
Common salt ...	Bassorah ...	Do. ...	Do. ...	3 11 0	8 2 4	
.....	Not known...	Do. ...	Do. ...	0 33 0	2 1 7	
Packing salt ...	Ceylon ...	Do. ...	Do. ...	4 4 0	10 3 5	
Common Packing and Sind salt.	Persia ...	Do. ...	Country Craft and Steamer.	1,483 32 0	3,707 0 5	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft...	2,017 38 0	5,007 15 0	
Goa salt ...	Goa Territory.	Kánara District, Honáwár.	Do. ...	1 1 20	2 9 3	
Do. ...	Do. ...	Do. Kárwár.	Do. ...	0 13 40	0 13 6	
			Total ...	7,905 0 60	19,656 1 11	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogha ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Kelghát ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	Do. ...
Do. ...	.....	.....	.....	.....	.....	Do. ...

DIX E.

and by Land into the Bombay Presidency during the year 1902-1903.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	7,905 0 60	19,656 1 11
Ahmedabad District.	Bhavnagar and Gogha Road.	Cart-loads ...	14 8 0	35 7 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,732 19 20	4,327 1 11		
Do. ...	Do. ...	Do. ...	9,904 17 40	24,476 13 7		
Do. ...	Do. ...	Do. ...	958 13 20	2,342 11 6		
Do. ..	Do. ...	Do. ...	1,463 0 0	3,632 10 9		
Do. ..	Do. ...	Rail ...	199,913 17 40	6,26,277 7 0		
Madras ...	Do. ...	Do. ...	5,918 33 20			
Mysore ...	Do. ...	Do. ...	45,005 12 0			
		Total ...	264,910 0 60	6,61,092 3 9	264,910 0 60	6,61,092 3 9
		Grand Total ...			272,815 1 40	6,80,748 5 8

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1901-1902 and 1902-1903.

Description of Salt.	1901-1902.		1902-1903.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágara Salt... ...	2,020,720 20 0	49,91,482 8 0	2,091,508 20 0	53,89,674 0 0	
Sea Salt	7,811,914 36 13	1,69,27,350 9 2	7,386,018 31 60	1,72,74,466 1 9	
Natural Salt	.....	.....	.....	.....	
Sinda Salt	3,660 9 60	9,150 9 9	1,483 32 0	3,707 0 5	
Table Salt and Packing Salt.	4,166 28 27	10,416 12 4	443 10 60	10,941 2 6	
Bhávnagar Black Salt (Sanchal).	2,312 26 26	5,781 10 4	2,017 38 0	5,007 15 0	
Total ...	9,842,775 0 46	2,19,44,182 1 7	9,485,432 12 40	2,26,83,796 3 8	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1901-1902 and 1902-1903.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágara Salt ...	2,019,459 0	2,090,207 0	...	...	1,261 20	1,301 20	2,020,720 20	2,091,508 20
Sea Salt... ...	6,760,093 20	6,447,405 30	736,002	631,946	71,971 33	41,757 1	7,568,067 13	7,121,108 31
Imported Salt ...	253,987 7	272,815 1	...	...	...	...	253,987 7	272,815 1
Total ...	9,033,539 27	8,810,427 31	736,002	631,946	73,233 13	43,058 21	9,842,775 0	9,485,432 12

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the years 1901 and 1902.

District.	1901.	1902.
	Rs. a. p.	Rs. a. p.
Bombay	4 2 5	4 1 8
Ahmedabad	2 15 5	2 15 5
Kaira	3 2 11	3 3 2
Panch Maháls	3 1 6	3 2 5
Broach	3 1 10	3 1 10
Surat	3 10 11	3 10 3
Thána	3 9 5	3 8 11
Kolába	3 8 0	3 4 6
Ratnágiri	3 5 1	3 3 3
Kánara	3 10 3	3 10 11
Násik...	3 7 1	3 3 11
Khándesh	3 10 4	3 12 4
Ahmednagar	3 3 9	3 3 5
Sholápur	3 9 2	3 7 6
Poona	3 5 3	3 7 8
Sátára	3 7 5	3 5 3
Belgaum	4 0 3	3 12 5
Dhárwár	3 13 7	3 8 8
Bijápur	3 6 3	3 4 3

R. A. L. MOORE,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department for the year 1902-1903, contrasted with those of the year 1901-1902.

RECEIPTS.

Items.	1902-1903.	1901-1902.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	19,656 1 11	25,353 11 4
Do. by Land	6,61,092 3 9	6,09,614 4 3
Proceeds of Sale of Government Salt—		
Barágara Salt	3,23,749 7 9	2,99,062 6 3
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	99,788 0 5	1,06,549 7 4
Ground-rent (Khárághoda and Bulsár Salt) ...	60,114 10 8	56,396 0 8
Do. (Konkan Salt Works credited to Land Revenue)	269 13 1	249 3 5
Farms of Government Salt Works	57,907 0 0	57,250 12 0
Other Salt (cost price on salt supplied to fish-curers)	18,496 14 0	36,859 15 0
Excise Duty—		
Full Duty	2,19,92,888 6 0	2,12,97,755 6 0
Nominal Duty...	10,159 8 0	11,458 12 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	5,384 11 7	4,666 13 10
Total, Imperial ...	2,32,49,506 13 2	2,25,05,216 12 1
PROVINCIAL.		
Fines and Forfeitures	1,653 11 11	3,738 0 6
Miscellaneous—		
Overtime Work Fees	10,666 0 0	9,837 0 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,539 0 8	3,590 14 1
Recovery of Salt Agents' Bagging and Sewing charges	46,599 7 3	40,547 3 0
Recovery of clothing charges	12,662 2 9	12,537 10 2
Other Items	5,303 14 9	2,538 5 9
Sale-proceeds of farms, &c. (credited to XXIII, Stationery and Printing.)	701 14 1	1,137 9 9
Total, Provincial ...	90,126 3 5	83,926 11 3
Grand Total, Salt Revenue ...	2,33,39,633 0 7	2,25,89,143 7 4

	Rs. a. p.
Total Increase ...	7,86,182 12 3
Total Decrease ...	35,693 3 0
Net Increase ...	7,50,489 9 3

APPENDIX I—*continued.*

Expenditure.

Items.	1902-1903.	1901-1902.
SALT, IMPERIAL.	Rs. a. p.	Rs. a. p.
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,26,088 7 8	1,22,329 5 5
Travelling Allowance	13,457 4 11	13,269 11 0
Tentage	1,836 6 4	1,809 13 2
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	9,52,021 5 10	9,48,709 14 7
Travelling Allowance	34,990 13 0	35,973 6 6
House Rent Allowance	300 0 0	296 12 5
Horse Allowances	7,645 1 5	7,825 9 0
Grain Compensation	45 13 9	37,487 11 0
Contingencies—		
Epidemic Charges	113 9 3	354 11 3
Service Stamps and bearing Postage	8,238 11 6	8,325 9 0
Telegram Charges	351 7 0	288 7 0
Repairs to Boundary marks	8 4 10	16 10 0
Law Charges	.....	688 13 6
Freight and Value of Europe Stores	0 8 0	.....
Purchase of Books	44 0 0	109 5 0
Do. of Land and Compensation for Land	.....	457 2 4
Purchase of New Boats	3,139 8 0	1,566 2 0
Rents	6,931 9 11	6,926 9 11
Rates and Taxes	2,241 7 4	1,426 11 2
Prizes for best Salt manufactured at Khárágoda	600 0 0	600 0 0
Clothing to Lascars	1,568 0 0	.....
Boat Stores and Repairs	29,191 5 9	24,050 9 6
Rewards in Salt and Customs cases	5,479 9 5	9,453 11 2
Petty construction	54,695 15 2	47,350 3 6
Peons' clothing (Táluka Offices)	21,693 0 3	33,984 15 2
Arms and Accoutrements	772 8 0	352 10 3
Boat Allowance	14,554 15 7	14,464 15 5
Overtime Work Fees	8,416 8 0	7,387 6 0
Salt Purchase and Freight on account of Barágara Salt	3,41,592 11 9	3,01,387 13 9
Do. do. removal of Salt to Fish-curing Yards	7,969 10 6	12,648 7 8
Khárághoda Dispensary Charges	386 15 7	835 1 10
Commission on Sale of Barágara Salt... ...	9,588 2 3	9,645 11 6
Salt Agents' Bagging and Sewing Charges ...	39,971 6 9	44,158 12 6
Scales and Weights	2,547 2 10	1,187 7 0
Mapping charges...	.....	.....
Supply of Medicines	744 3 7	213 3 1
Carriage of Tents and Records	2,696 4 9	2,410 0 1
Supply of Water	1,647 0 10	725 2 3
Peons' Uniforms and Belts (Huzúr Offices) ...	124 4 0	433 3 1
Petty Repairs	8,814 12 5	8,934 6 5
Petty Supply	4,109 0 8	3,911 15 7
Purchase of Carpets	953 13 0	527 3 8
Purchase of furniture	955 1 9	1,408 10 4
Repairs of furniture	40 0 0	68 13 6
Parcel Charges	66 0 0	295 4 6
Remittance of Treasure...	250 10 3	259 12 6
Carried forward ...	17,16,883 9 10	17,14,557 12 6

APPENDIX I—*continued.*

EXPENDITURE—*continued.*

Items.	1902-1903.	1901-1902.
	Rs. a. p.	Rs. a. p.
Brought over ...	17,16,883 9 10	17,14,557 12 6
SALT, IMPERIAL—*continued.*		
Contingencies—continued.		
Conveyance of Confiscated Salt, &c.	130 15 3	147 12 0
Monsoon Weather Fences...	6,806 5 1	6,298 5 3
Thatching of Salt heaps	670 1 0	645 10 2
Destruction of Salt	46 5 6	40 12 0
Miscellaneous	266 3 0	277 3 5
Total, Salt ...	17,24,803 7 8	17,21,967 7 4
Deduct amount not subject to Division	3,97,713 13 1	3,63,990 2 10
Net amount	13,27,089 10 7	13,57,977 4 6
Deduct one-tenth debitable to Customs	1,32,708 15 5	1,35,797 11 8
Net nine-tenths debitable to Salt	11,94,380 11 2	12,22,179 8 10
Net debitable to Salt	15,92,094 8 3	15,86,169 11 8
Stationery and Printing	8,190 6 7	8,153 1 3
Excise duty on Salt, &c., refunded	88,772 1 8	1,06,156 8 6
GRAND TOTAL, SALT EXPENDITURE ...	16,89,057 0 6	17,00,479 5 5

	Rs. a. p.
Total Decrease ...	17,384 6 10
Total Increase ...	5,962 1 11
Net Decrease ...	11,422 4 11

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1900-1901.		1901-1902.		1902-1903.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	7,798,737 6 0	1,94,96,843 14 0	7,857,029 34 0	1,96,44,825 10 0	7,879,639 28 0	1,95,88,348 2 5
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	597,104 32 0	.....	813,944 32 0	.....	593,948 0 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year; duty on which at Rs. 2-8-0 was realized and accounted for in that year.	89,874 2 0	.....	102,677 34 0	.....	64,025 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	14,73,911 10 0	.....	14,92,762 0 0	.....	20,47,362 0 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	2,42,881 2 0	.....	1,57,503 12 0	.....	3,55,683 3 7
6. Duty realized for salt remaining unissued on credit bonds; duty at Rs. 2-8-0 having been realized in the year before issue	.....	13,609 2 0	.....	2,685 0 0	.....	1,495 0 0
Total ...	8,485,716 0 0	2,12,27,241 12 0	8,779,552 20 0	2,12,97,755 6 0	8,537,613 30 0	2,19,92,888 6 0

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1902-1903.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure, including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Jaygad	1902-1903	10,528 15	3,356 0	8,539 20	3·1	1,477 9 1	1,678 0 0	.....	1,665 24	388 5 2	2,016 5 2
		1901-1902	9,246 10	3,035 20	7,575 30	3·04	1,440 0 11	1,517 12 0	.....	1,797 10	373 0 9	1,890 12 9
2	Waroda	1902-1903	181 0	56 20	144 38	3·2	333 11 7	28 4 0	1 2 0	448 23 3/5	105 2 2	134 8 2
		1901-1902	1,249 30	395 30	996 30	3·2	436 6 1	197 14 0	2 8 0	505 3 1/5	117 4 5	317 10 5
3	Kálbádevi	1902-1903	941 20	313 20	697 15	3·0	713 7 11	156 12 0	0 1 6	667 0	132 0 2	288 13 8
		1901-1902	1,353 28½	450 0	1,026 16	3·0	813 11 9	225 0 0	.....	980 20	198 14 11	423 14 11
4	Ratnágiri	1902-1903	17,598 30	5,724 0	12,279 37	3·07	1,895 1 4	2,862 0 0	6 4 0	1,482 20	352 12 7	3,221 0 7
		1901-1902	20,505 5	6,744 30	15,618 20	3·04	3,218 3 2	3,372 6 0	.....	3,617 8	827 8 0	4,199 14 0
5	Purnagad	1902-1903	2,369 10	822 0	1,909 5	2·8	652 3 3	411 0 0	.....	1,064 30	210 11 9	621 11 9
		1901-1902	1,041 20	346 20	890 4	3·01	298 5 10	173 4 0	.....	144 27	29 15 6	203 3 6
6	Jaytápur	1902-1903	8,313 15	2,789 20	6,193 13	2·9	1,464 2 7	1,394 12 0	.....	1,937 0½	403 8 8	1,798 4 8
		1901-1902	10,238 10	3,347 30	7,349 4	3·6	1,677 0 7	1,673 14 0	.....	2,597 29	547 4 8	2,221 2 8
7	Viziádurg	1902-1903	6,244 35	2,129 20	4,974 24	2·9	1,298 8 3	1,064 12 0	.....	1,851 34	405 1 5	1,469 13 5
		1901-1902	8,418 16	2,786 0	7,445 4½	3·02	1,426 10 7	1,393 0 0	.....	1,847 25 1/8	395 7 1	1,788 7 1
8	Devgad Mumbri	1902-1903	1,270 20	419 30	971 5	3·03	596 1 4	209 14 0	.....	491 31	126 14 2	336 12 2
		1901-1902	794 20	264 20	662 15	3·0	733 13 8	132 4 0	.....	937 9	200 2 2	332 6 2
9	Málvan	1902-1903	10,291 10	3,073 10	7,953 30	3·3	1,823 6 1	1,536 10 0	0 12 0	3,434 2½	822 4 4	2,359 10 4
		1901-1902	14,189 30	4,569 0	10,599 27	3·1	2,151 13 3	2,284 8 0	0 11 0	2,373 2½	760 11 4	3,045 14 4
10	Devbág	1902-1903	11,012 30	3,465 10	8,701 35	3·1	1,655 6 10	1,732 10 0	0 2 6	1,208 10½	280 4 2	2,013 0 8
		1901-1902	18,671 35	6,164 20	14,834 15	3·03	2,235 5 0	3,082 4 0	4 0 6	1,679 6	384 14 11	3,471 3 5
11	Nivti	1902-1903	1,860 30	567 20	1,424 13	3·2	628 13 8	283 12 0	.....	143 20	32 3 7	315 15 7
		1901-1902	4,523 30	1,243 0	3,555 30	3·6	659 1 4	621 8 0	.....	745 20	159 5 2	780 13 2
12	Vengurla	1902-1903	3,724 30	1,167 20	2,825 5	3·1	1,534 15 5	583 12 0	0 4 3	3,673 6	769 13 1	1,353 13 4
		1901-1902	18,802 17	6,006 20	14,745 6	3·1	2,409 3 9	3,003 4 0	.....	2,825 26	650 14 7	3,654 2 7
13	Shiroda	1902-1903	536 20	173 0	443 2	3·09	753 14 10	86 8 0	.....	1,276 28	190 0 3	276 8 3
		1901-1902	2,721 25	899 5	2,117 34	3·03	867 7 2	449 9 0	.....	971 3	299 0 3	748 9 3
	Total of the Ratnágiri Range.	1902-1903	74,863 25	24,057 10	57,058 2	...	14,827 6 2	12,028 10 0	8 10 3	19,345 5 1/8	4,169 1 6	16,206 5 9
		1901-1902	111,756 36½	36,252 35	86,806 35½	...	18,367 3 1	18,126 7 0	7 3 6	21,021 38 3/5	4,944 7 9	23,078 2 3
	Kánara Range.											
14	Majali	1902-1903	6,352 20	2,489 20	4,833 23	2·5	940 4 9	1,244 12 0	.....	1,216 28	215 5 11	1,460 1 11
		1901-1902	11,674 20	2,623 0	8,419 30	4·5	875 1 6	1,311 8 0	.....	1,399 13	247 14 10	1,559 6 10
15	Baitkhol	1902-1903	11,939 23	5,393 0	8,845 22	2·2	1,848 6 8	2,696 8 0	.....	1,609 29	245 13 7	2,942 5 7
		1901-1902	32,286 34	10,682 0	21,092 2	3·02	2,152 3 4	5,341 0 0	.....	1,148 13	171 6 10	5,512 6 10
16	Bingi	1902-1903	104 0	20 20	88 31	5·2	80 1 11	10 4 0	.....	151 7 41/55	33 1 2	43 5 2
		1901-1902	343 10	53 0	263 30	6·5	59 4 2	26 8 0	.....	171 27 46/55	37 8 11	64 0 11
17	Chendiya	1902-1903	1,435 0	421 0	1,247 30	3·4	267 3 8	210 8 0	.....	556 30	84 3 8	294 11 8
		1901-1902	3,259 10	714 20	2,637 0	4·6	421 9 4	357 4 0	.....	982 5 4/5	147 6 9	504 10 9
18	Kodar	1902-1903	1,202 0	420 0	858 20	3·08	1,125 2 8	210 0 0	.....	1,632 20	254 3 1	464 3 1
		1901-1902	24,904 20	8,141 20	16,959 0	3·6	1,919 9 1	4,070 12 0	.....	663 13	103 9 4	4,174 5 4
19	Harwada	1902-1903	2,087 0	555 20	1,812 0	3·7	403 4 2	277 12 0	.....	1,351 32	199 10 2	477 6 2
		1901-1902	23,030 0	5,964 0	17,869 0	3·9	1,211 10 6	2,982 0 0	.....	616 25	91 3 7	3,073 2 7
20	Keni	1902-1903	939 4	212 0	743 1	4·4	182 5 3	106 0 0	.....	221 28	110 13 7	216 13 7
		1901-1902	7,977 35	1,400 0	5,079 24	5·7	422 9 2	700 0 0	0 2 1	187 14	25 8 5	725 10 6
21	Gangávali	1902-1903	471 5	128 20	606 20	3·6	378 1 7	64 4 0	1 6 0	1,115 19	557 11 10	623 5 10
		1901-1902	9,158 25	1,953 0	7,073 35	4·7	531 9 3	976 8 0	.....	446 8	73 6 11	1,049 14 11
22	Tadri	1902-1903	140 27	30 20	253 0	4·6	230 7 8	15 4 0	0 5 9	229 31½	114 14 4	130 8 1
		1901-1902	3,503 27	824 0	2,349 18	4·3	436 13 3	412 0 0	3 0 0	261 0	30 10 11	445 10 11
23	Kumta	1902-1903	1,217 15	206 20	1,122 31	5·8	419 10 7	103 4 0	.....	122 0	22 13 1	126 1 1
		1901-1902	6,377 36	846 20	5,964 7	7·5	479 7 1	423 4 0	.....	329 1	48 5 0	471 9 0
24	Kasarkod	1902-1903	12,320 0	2,891 0	9,795 5	4·2	1,066 12 11	1,445 8 0	.....	709 1	110 13 3	1,556 5 3
		1901-1902	14,813 34	3,649 20	11,127 6	4·06	1,281 13 0	1,824 12 0	.....	1,825 18	279 14 11	2,104 10 11
25	Manki	1902-1903	381 15	78 20	339 25	4·8	176 9 7	39 4 0	.....	192 25	31 3 6	70 7 6
		1901-1902	1,936 21	379 0	1,721 0	5·1	205 0 11	189 8 0	.....	275 35	43 15 1	233 7 1
26	Murdeshvar	1902-1903	149 0	24 20	129 0	6·2	211 11 4	12 4 0	.....	426 28	65 8 2	77 12 2
		1901-1902	582 30	146 0	454 5	3·9	201 15 7	73 0 0	.....	451 8	69 4 4	142 4 4
27	Shirali	1902-1903	113 31	13 0	99 21	8·6	177 8 10	6 8 0	.....	228 0	34 4 1	40 12 1
		1901-1902	517 25	91 0	442 20	5·7	145 5 8	45 8 0	.....	241 0	36 2 7	81 10 7
28	Bhatkal	1902-1903	.....	.....	.....	...	222 6 0	.....	.....	.....	.....	.....
	Total of the Kánara Range.	1902-1903	38,942 20	12,884 0	30,774 29	...	7,730 1 7	6,442 0 0	1 11 9	9,764 39 7/10	2,080 7 5	8,524 3 2
		1901-1902	140,369 7	37,467 0	101,452 17	...	10,343 15 10	18,733 8 0	3 2 1	8,998 21 23/55	1,406 5 5	20,142 15 6
	Grand Total	1902-1903	113,806 5	36,941 10	87,832 31	3·0	22,557 7 9	18,470 10 0	10 6 0	29,116 4 4/5	6,249 8 11	24,730 8 11
		1901-1902	252,126 3½	73,719 35	188,259 12½	3·4	28,711 3 11	36,859 15 0	10 5 7	30,020 19 46/55	6,350 13 2	43,221 1 9

		Rs.	a.	p.
Total Receipts	... ...	24,730	8	11
„ Expenditure	... ...	22,557	7	9
Net profit for the year	...	2,173	1	2

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX L.

APPEN

Statement showing Details of Cases of Salt smuggling

Divisions.	Nature of Offence: Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		Mode of: By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	...	...	2	1 38 42	656	95 18 9½	...	...	17	1 31 74	675	99 8 45½	425	57 38 23	3	5 0 30	1	0 5 60	...	...
Daman Frontier ...	...	...	60	107 14 26½	...	...	...	...	...	...	60	107 14 26½	45	100 7 14	...	...	...	...	...	...
Total, N. D. and Daman ...	...	...	62	109 12 68½	656	95 18 9½	...	...	17	1 31 74	735	206 22 72½	470	158 5 36	3	5 0 30	1	0 5 60	...	...
Southern Division ...	30	49 3 60½	9	12 12 0	181	95 22 67	1	2 0 0	326	254 23 39½	547	410 22 7	99	94 7 60	...	...	3	6 31 0	13	2 39 40
Goa Territory ...	...	...	142	333 4 9½	...	...	...	...	4	3 2 0	146	336 6 9½	107	327 32 50	1	0 1 72	...	...	1	0 0
Total, S. D. and Goa ...	30	49 3 60½	152	345 16 9½	181	95 22 67	1	2 0 0	330	254 25 39½	693	746 29 16½	206	422 0 30	1	0 1 72	3	6 31 0	14	24 23 40
Total ...	30	49 3 60½	213	434 28 78	837	191 0 76½	1	2 0 0	347	256 17 33½	1428	953 14 8½	676	580 5 66	4	5 2 22	4	6 36 60	14	24 23 40

DIX L.

disposed of by the Salt Department during the year 1902-1903.

SALT.

Smuggling.				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.	Remarks.
Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.								
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
246	36 4 13¾	675	99 8 45½	718	...	718	709	9	98·7	253 13 8	75 9 7	51 5 10	126 15 5	1,451 14 0	76 15 5	2,007 8 11	
15	7 7 12½	61	107 14 26½	42	...	42	41	1	97·6	324 1 0	2 0 0	.....	2 0 0	175 8 0	324 1 0	352 9 0	
261	43 11 26¼	736	206 22 72½	760	...	760	750	10	98·6	577 14 8	77 9 7	51 5 10	128 15 5	1,627 6 0	401 0 5	2,360 1 11	
432	285 23 67	647	410 22 7	651	27	624	580	44	92·9	32,667 6 4	1,599 5 0	150 11 1	1,750 0 1	2,172 8 0	32,083 2 10	1,579 7 0	
37	7 27 47½	141	336 6 9½	153	15	138	134	4	97·1	815 2 8	.....	41 2 5	41 2 5	340 11 0	794 12 8	806 6 1	
469	293 11 34½	888	746 29 16½	804	42	762	714	48	93·7	33,482 9 0	1,599 5 0	191 13 6	1,791 2 6	2,513 3 0	32,877 15 6	2,385 13 1	
739	336 22 60½	1423	953 11 8½	1,564	42	1,522	1,464	58	96·1	34,060 7 8	1,676 14 7	243 3 4	1,920 1 11	4,140 9 0	33,278 15 11	4,745 15 0	

R. A. L. MOORE,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

COMMISSIONER'S REVIEW.

No. 4925 of 1903.

Bombay, 9th September 1903.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review and the two previous years are as follows :— Financial results.

	1902-1903.	1901-1902.	1900-1901.	Annual Average. 1895—1900.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	233 lákhs.	225 lákhs.	226 lákhs.	222 lákhs.
Net „	216 „	209 „	210 „	205 „
Expenditure exclusive of refunds	16 „	15·94 „	15·99 „	15·91 „
Percentage of charges to net receipts	7·4	7·6	7·6	7·7

It will be seen that the receipts during the year under review have exceeded not only those of 1901-02 and 1900-01, but also the annual average of the preceding five years. This result is mainly due to very large recoveries during the year of duty on salt issued on credit bonds in the preceding year and partially to increased sales of Baragra salt. Receipts.

The expenditure during the year under review shows a decrease of Rs. 5,962 as compared with the previous year, which is chiefly attributable to the cessation of "Grain Compensation." Expenditure.

3. In the subjoined table the opening and closing balances and the results of the year's operations are compared with those of the previous year :— Manufacture and removal of salt.

Year.		Stock in hand at the beginning of the year.	Brought to account during the year.	Removals.	Loss and wastage.	Balance in hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1901-02 ...	Baragra ...	3,535,988	2,134,834	2,020,720	187,344	3,462,758
	Bulsár ...	376,436	232,321	257,461	7,218	344,078
	Rest of the Presidency ...	2,520,413	6,830,283	7,310,606	829,879	1,210,211
	Total ...	6,432,837	9,197,438	9,588,787	1,024,441	5,017,047
1902-03 ...	Baragra ...	3,462,758	2,801,779	2,091,508	17,608	4,155,421
	Bulsár ...	344,078	170,107	262,302	18,212	233,671
	Rest of the Presidency ...	1,210,211	7,414,866	6,858,807	695,253	1,071,017
	Total ...	5,017,047	10,386,752	9,212,617	731,073	5,460,109

4. Though the number of pans cultivated in the Pritchard Salt-works was reduced by 85 so as to limit the stock to two years' supply as ordered by Government, still there was an increase of 464,278 maunds in the outturn owing to a favourable season and to the careful supervision of the Assistant Collector Mr. Bulkley and the Inspector Mr. Ghulam Yasin. Stocks of Salt, Baragra.

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Sea-salt.

5. The stock of sea-salt in hand at the beginning of the year was 1,554,289 maunds as compared with 2,896,849 at the commencement of the previous year, a decrease of 1,342,560 maunds due mainly to a very large diminution in the outturn during 1901-02. This explains the fact that in spite of the increase in production and the decrease in removals during the year under review, the balance at the close of the year was only 1,304,688 maunds as against 1,554,289 at the close of the previous year.

Removals of all kinds of salt.

6. The total quantity of salt (including imported salt) supplied to the trade was 9,485,432 maunds as against 9,842,774 in the previous year, while the quantity issued for local consumption was 2,647,471 as against 2,731,011 maunds in the previous year.

Baragra salt.

7. The removals of Baragra salt on the whole showed an increase of 70,788 maunds. Except in the case of issues for local consumption and exports to Scindia's Territory which showed a small decrease of 1,396 and 2,217 maunds, respectively, the issues to all Provinces exhibited a marked improvement which is attributed to the increased facilities afforded by the conversion of the broad into the metre-gauge of the Viramgám-Wadhwán Section. Baroda again shows a decrease in consumption.

Sea-salt.

8. In the issues of sea-salt there was a net decrease of 446,958 maunds owing chiefly to the anticipation of the traders that the duty would be reduced. Calcutta and British Malabár contribute largely to this decrease owing to larger removals to these places in the previous year at the low prices then ruling in consequence of the anxiety of owners of salt-works to make room on their storage platforms for the new crops. There was also a decrease of 104,056 maunds in issues to Foreign Malabár. On the other hand, the removals to the Nizám's Territory increased from 885,338 maunds to 968,745 maunds. The steady increase which has continued for the last three years in removals to this territory is most noteworthy. Exports to the Central Provinces and the Madras Presidency excluding British Malabár also show increases of 19,911 and 27,752 maunds respectively.

Imported salt.

9. During the year under review there were larger importations of Goa salt consequent on the arrangement made by the Southern Mahratta Railway Company for the payment of Duty on behalf of traders.

Consumption.

10. The average consumption of salt in the Presidency of Bombay per head of population calculated on the Census of 1901 was 10·38 lbs. against 10·71 in the previous year. The slight decrease may be attributed to less removals from the works in anticipation of a reduction in the duty which was actually reduced from Rs. 2-8 to Rs. 2 per maund with effect from the 18th March.

Fish-curing Yards.

11. There were 27 Fish-curing yards open during the year under review. A considerable falling off occurred in the quantity of fish brought to be cured which is attributed to unfavourable season and the absence of Mackerel from the coast. The quantity of fish removed fell from 188,259 to 87,832 maunds and the net profit from Rs. 14,509-14-0 to Rs. 2,173-1-2.

Offences.

12. The total number of cases detected during the year under review was 1,428 against 1,678 in the previous year—a decrease of 250. There were no complaints during the year as regards inadequate sentences passed by the Magistrates in the Sávantvádi State.

Concluding Remarks.

13. The Commissioner has pleasure in endorsing the commendations bestowed on the officers subordinate to him by Mr. Moore who conducted the business of the department with energy and success during the last six months of the year.

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and Abkári.